INSTRUCTION TO VOTER

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PARMA SCHOOL DISTRICT COSSA LEVY

Shall the Board of Trustees of Parma School District #137, Canyon County, State of Idaho, be authorized and empowered to levy a tax not to exceed one-tenth of one percent (0.1%) of the school district's market value for a period of ten (10) years as provided for in Section 33-317, Idaho Code, such levy to be used to pay for the Parma School District's share of costs for operation of the Canyon Owyhee School Service Agency (COSSA) of which Parma School District is a member?

The approval of a majority of the electors voting in the election is required to approve the levy. The levy will be used to pay for Parma School District's share of costs for the operation of the Canyon Owyhee School Service Agency (COSSA), which includes the special education program and career technical education (CTE) and which Parma School District is a member. The estimated maximum annual cost to the taxpayer on the proposed levy is a tax of \$100 per \$100,000 of taxable assessed value, per year, based on current conditions for a period of ten (10) years. The proposed levy replaces an existing levy that will expire on June 30, 2023 and that currently costs \$100 per \$100,000 of taxable assessed value. Therefore, the estimated cost to the taxpayer per \$100,000 of taxable assessed value for the COSSA levy is not expected to change.

	AGAINST authorizing the levy in the amount of up to 0.1% of school district's market value				
	IN FAVOR of authorizing the levy in the amount of up to 0.1% of school district's market value				
chang	change.				
to the taxpayer per \$100,000 of taxable assessed value for the COSSA levy is not expected to					
tilat	differitiy costs \$100 per \$100,000 of taxable assessed value. Therefore, the estimated cost				

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KUNA JOINT SCHOOL DISTRICT GENERAL OBLIGATION BOND

Shall the Board of Trustees (the "Board") of Joint School District No. 3, Ada and Canyon Counties, State of Idaho (the "District"), be authorized to issue general obligation school bonds of the District in the principal amount not to exceed \$111,445,000 for the purpose of financing the costs of (i) construction of a new elementary school; (ii) renovations and additions to Kuna Middle School and Fremont Middle School; (iii) construction of an additional classroom wing and athletic additions to Swan Falls High School; (iv) construction of an additional bus facility; and (v) various maintenance projects thoughout the District; including in each case all related site work, supporting infrastructure, furnishings and equipment; the final installment of such bonds to fall due not later than twenty-seven (27) years from the date of issuance, all as provided in the Bond Election Resolution adopted by the Board on December 13, 2022?

The following information is required by Section 34-913, Idaho Code:

The interest rate anticipated on the proposed bond issue is 4.06% per annum. The total amount estimated to be repaid over the life of the bonds, based on the anticipated interest rate, is \$183,380,200 consisting of \$111,445,000 in principal, plus \$79,928,000 of interest, less \$7,992,800 in estimated bond levy equalization payments. The term of the bonds will not exceed twenty-seven (27) years from the date of issuance.

The estimated average annual cost to the taxpayer on the proposed bond levy is a tax of \$128 per \$100,000 of taxable assessed value, per year, based on current conditions. The District's existing bond levy is expected to decrease by \$128 per \$100,000. Therefore, if the proposed bonds are approved, the estimated average annual cost to the taxpayer is not expected to increase based on current conditions.

As of March 14, 2023, the total existing bonded indebtedness of the District, including interest accrued, is \$33,738,405.	
IN FAVOR of issuing bonds in the principal amount not to exceed \$111,445,000 for the purposes stated	
AGAINST issuing bonds in the principal amount not to exceed \$111,445,000 for the purposes stated	

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NAMPA SCHOOL DISTRICT GENERAL OBLIGATION BOND

Shall the Board of Trustees (the "Board") of School District No. 131, Canyon County, State of Idaho (the "District"), be authorized to issue general obligation school bonds of the District in the principal amount not to exceed \$210,200,000 for the purpose of financing the costs of (i) replacement of Nampa High School and Centennial Elementary; (ii) construction of a new Career and Technical Center; (iii) renovations and upgrades to athletic facilities including tracks, tennis courts, stadiums and gymnasiums; (iv) renovations at Columbia High School, Skyview High School, West Middle School and Central Elementary; and (v) safety and security projects throughout the District; including in each case all related site work, supporting infrastructure, furnishings and equipment; the final installment of such bonds to fall due not later than twenty-five (25) years from the date of issuance, all as provided in the Bond Election Resolution adopted by the Board on November 28, 2022.

The interest rate anticipated on the proposed bond issue is 4.00% per annum. The total amount estimated to be repaid over the life of the bonds, based on the anticipated interest rate, is \$283,161,933 consisting of \$210,200,000 in principal, plus \$125,897,250 of interest, less \$52,935,317 in estimated bond levy equalization payments. The term of the bonds will not exceed twenty-five (25) years from the date of issuance.

The estimated average annual cost to the taxpayer on the proposed bond levy is a tax of \$85 per \$100,000 of taxable assessed value, per year, based on current conditions. Currently, the District collects a bond levy in the amount of \$60 per \$100,000 of taxable assessed value, per year that will expire before the proposed bonds are levied. Therefore, if the proposed bonds are approved, the estimated average annual cost to the taxpayer is expected to increase by \$25 per \$100,000 of taxable assessed value, per year.

As of March 14, 2	2023, the total existing bonded indebtedness of the District, including interest
accrued, is \$24,4	12,361.
IN FAVOR of	issuing bonds in the principal amount not to exceed \$210,200,000 for the purposes stated
AGAINST issu	ing bonds in the principal amount not to exceed \$210,200,000 for the purposes stated

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NOTUS SCHOOL DISTRICT PLANT FACILITIES LEVY

SHALL THE BOARD OF TRUSTEES OF SCHOOL DISTRICT NO. 135 BE AUTHORIZED TO CERTIFY TO THE BOARD OF COMMISSIONERS OF CANYON COUNTY, IDAHO, A SPECIAL TAX LEVY, IN EXCESS OF ALL OTHER AMOUNTS CERTIFIED, IN AN AMOUNT OF \$356,000 FOR THE FISCAL YEAR THAT BEGINS JULY 1, 2023 AND UP TO, BUT NOT TO EXCEED TWO TENTHS OF ONE PERCENT (.2%) OF MARKET VALUE FOR ASSESSMENT PURPOSES PER YEAR FOR TEN YEARS, AS A SCHOOL PLANT FACILITIES LEVY FOR ANY PURPOSE AUTHORIZED IN I.C. 33-1102, INCLUDING REMODELS AND REPAIRS TO EXISTING FACILITIES AND THE CONSTRUCTION OF SCHOOL FACILITIES, AS PROVIDED BY LAW?

The approval of 55% of the electors voting in the election is required to approve the levy. The levy shall be used for remodels and repairs to existing school facilities and the construction of new school facilities. The estimated average annual cost to the taxpayer on the proposed levy is a tax of \$121 per \$100,000 of taxable assessed value, per year, based on current conditions for a period of ten (10) years. Currently, the District collects a school plant facilities levy that costs \$69 per \$100,000 of taxable assessed value, which will expire June 30, 2023. Therefore, the proposed school plant facilities levy is expected to result in an increase of \$52 per \$100,000 of taxable assessed value.

of taxable assessed value.				
	IN FAVOR of authorizing the school plant facilities levy for ten (10) years			
	AGAINST authorizing the school plant facilities levy for ten (10) years			

NOTUS SCHOOL DISTRICT COSSA LEVY

SHALL THE BOARD OF TRUSTEES OF SCHOOL DISTRICT NO. 135 BE AUTHORIZED TO CERTIFY TO THE BOARD OF COMMISSIONERS OF CANYON COUNTY, IDAHO, A SPECIAL TAX LEVY, IN EXCESS OF ALL OTHER AMOUNTS CERTIFIED, IN AN AMOUNT NOT TO EXCEED ONE-TENTH OF ONE PERCENT (0.1%) OF MARKET VALUE FOR ASSESSMENT PURPOSES PER YEAR FOR TEN YEARS BEGINNING WITH THE FISCAL YEAR THAT BEGINS JULY 1, 2023, AS A COSSA LEVY FOR THE PURPOSES AUTHORIZED IN I.C. 33-317, FOR FUNDING FOR A SCHOOL COOPERATIVE SERVICE AGENCY?

The approval of a majority of the electors voting in the election is required to approve the levy. The levy will be used to fund a cooperative service agency that serves two or more school districts. The estimated maximum annual cost to the taxpayer on the proposed levy is a tax of \$100.00 per \$100,000 of taxable assessed value, per year, based on current conditions for a period of ten (10) years. Currently, the District collects a COSSA levy that is authorized at \$100 per \$100,000 of taxable assessed value, which will expire June 30, 2023. Therefore, the estimated cost to the taxpayer per \$100,000 of taxable assessed value for the COSSA levy is not expected to change.

IN FAVOR of authorizing the COSSA levy for ten (10) years	
AGAINST authorizing the COSSA levy for ten (10) years	